

01-0-1904

**AN ORDINANCE BY COUNCILMEMBERS,
MICHAEL J. BOND AND SHERRY DORSEY
AS SUBSTITUTED BY
FINANCE-EXECUTIVE COMMITTEE**

**AN ORDINANCE RE-ADOPTING ALL SECTIONS OF ARTICLE III
OF CHAPTER 30 OF THE CODE OF ORDINANCES CONCERNING
BUSINESS AND OCCUPATION TAXES INCLUDING ANY
AMENDMENTS DEEMED NECESSARY AFTER A PUBLIC
HEARING; AND FOR OTHER PURPOSES.**

WHEREAS, the City imposes an occupation tax pursuant to the authority of O.C.G.A. § 48-13-1 *et seq*; and

WHEREAS, the City's occupation tax, which is codified in Article III of Chapter 30 of the Code of Ordinance, has been amended at various times since its adoption; and

WHEREAS, O.C.G.A. § 48-13-6 requires that a "public hearing" be held before adopting any ordinance or resolution regarding the occupation tax without providing any criteria or guidelines for what constitutes a "public hearing"; and

WHEREAS, the Clerk of Council publishes the agendas of the City Council and the Council Committees prior to the meetings; and

WHEREAS, the City Council allows persons who wish to comment on pending ordinances to speak before the various Council Committees, such that some form of public hearing is held on every ordinance; and

WHEREAS, there is litigation concerning the occupation tax which may involve the matter of what constitutes a "public hearing"; and

WHEREAS, in order to protect this source of revenue for the future, the Council wishes to hold a public hearing on entire subject matter of the occupation tax ordinance at the next meeting of the Finance Executive Committee after the advertisement in a newspaper of general circulation;

WHEREAS, a public hearing was held on all parts of Article III of Chapter 30 (the "Occupation Tax Ordinance") at the meeting of the Finance Executive Committee which was held on November 14, 2001 and the Municipal Clerk did publish notice of this public hearing in a newspaper of general circulation specifying the time and place of this public hearing and the subject matter of this ordinance so that members of the public had the opportunity to comment on possible amendments to the Occupation Tax Ordinance; and

WHEREAS, no amendments were brought forward by the Department of Finance or the Finance Executive Committee and no amendments were made as a result of the public hearing, such that a second public hearing was required on the amendments;

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY
ORDAINS AS FOLLOWS:**

- Section One: All parts of Article III of Chapter 30 are re-adopted in their entirety as in the form which is attached to this ordinance and includes all amendments deemed necessary after a public hearing.
- Section Two: This ordinance shall not act to repeal any prior part of any ordinance contained in Article III of Chapter 30 or otherwise effect the liability of any person or entity for any occupation taxes imposed by Article III of Chapter 30, such that it is the intent of this ordinance that all liability of any person or entity for any occupation taxes imposed by Article III of Chapter 30, is specifically saved and preserved by this ordinance.
- Section Three: All parts of Article III of Chapter 30 shall remain in effect until this ordinance is signed by the Mayor or becomes effective by operation of law pursuant to City Charter 2-403.

A true copy,


Municipal Clerk, CMC

ADOPTED by the Council
APPROVED by the Mayor

NOV 19, 2001
NOV 27, 2001

CITY OF ATLANTA



OFFICE OF MUNICIPAL CLERK

STATE OF GEORGIA

COUNTY OF FULTON



CITY OF ATLANTA

I, **Foris Webb, III**, do hereby certify that I am the duly appointed **Deputy Municipal Clerk** of the City of Atlanta, Georgia, and as such am in charge of keeping the Minutes of the City Council of the said City of Atlanta. I further certify that the attached is a true and correct copy of **Article III. Occupational Tax Section 51 through Section 30-1509**, as taken from the 1995 Code of Ordinances of the City of Atlanta, Georgia, **ADOPTED by Council December 5, 1995 and APPROVED by the Mayor December 11, 1995, as amended;**

all as the same appears from the original, which is of record and on file in my said office.

GIVEN under my hand and seal of office this 9th day of November, 2001.

Certification completed by par


Deputy Municipal Clerk

that location the same type of business within 12 months from the time of the rejection by the mayor.

(b) It shall be unlawful for the license review board to consider any application mentioned in subsection (a) of this section or a motion for rehearing of that application within 12 months without specific authority from the mayor.
(Code 1977, § 14-6001)

Sec. 30-31. Notice to police of security measures and emergency contacts.

(a) All persons owning, operating or managing any business located in the city shall furnish to the department of police information necessary to indicate the security measures located at the business and the persons to be notified if an emergency occurs at the business. This information shall be kept current by the owner of the business.

(b) Every person applying for a new license to operate or manage a business shall be required, at the time of the application, to furnish the information required in subsection (a) of this section and to keep the information current.

(c) Every person owning, operating or managing a business shall be furnished by the department of police an emergency decal containing a coded number, and the owner, operator or manager of the business shall place the decal at least five feet above the ground level in the most conspicuous location as close as possible to the main entrance of the business.

(d) The department of police shall enforce compliance with this section.
(Code 1977, § 14-6003)

Sec. 30-32. Material misrepresentations regarding ownership or use of business enterprises.

(a) It shall be unlawful for any person to make any material misrepresentation of the composition of the ownership or work force of a business entity doing or seeking to do business with the city.

(b) It shall be unlawful to make any knowing misrepresentation to the city of the use which a contractor intends to make of a minority, female or developing business enterprise, as a subcontractor or a joint venture partner in performing work under contract with the city.

(c) These offenses shall be punishable pursuant to section 1-8.

(d) These offenses are not intended, nor shall they be construed to supersede, supplant or nullify any ordinances pertaining to the authority of the city to debar or suspend a person from consideration for award of city contracts for the offenses enumerated in this section.
(Code 1977, § 17-11012)

Secs. 30-33—30-50. Reserved.

ARTICLE III. OCCUPATION TAX*

DIVISION 1. GENERALLY

Sec. 30-51. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Administrative fee means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

Business tax means the same as *Occupation tax*.

Certificate means a document issued to the person after registration of a business and the full payment of any required occupation tax.

Chief financial officer includes the chief financial officer's designee.

Dominant line means the type of business, within a multiple-line business, from which the greatest amount of income is derived.

*Cross reference—Finance, § 2-906 et seq.

State law reference—Municipal occupation tax, O.C.G.A. § 48-13-1 et seq.

LARGE ATTACHMENT:

DOCUMENT(S),

MANUAL(S)

OR

MAP(S)

NOT COPIED,

PULL ORIGINAL

FOR COPY OR TO VIEW

01-0-1904

(Do Not Write Above This Line)

AN ORDINANCE

BY

AN ORDINANCE CALLING FOR A PUBLIC HEARING PRIOR TO RE-ADOPTING ALL SECTIONS OF ARTICLE III OF CHAPTER 30 OF THE CODE OF ORDINANCES CONCERNING BUSINESS AND OCCUPATION TAXES; AND FOR OTHER PURPOSES

ADOPTED BY

NOV 19 2001

COUNCIL

- ☐ CONSENT REFER
☐ REGULAR REPORT REFER
☐ ADVERTISE & REFER
☐ 1st ADOPT 2nd READ & REFER
☒ PERSONAL PAPER REFER

Date Referred

Referred To:

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

Committee _____
Date _____
Chair _____
Referred to _____

FINAL COUNCIL ACTION

- ☒ 2nd ☐ 1st & 2nd ☐ 3rd
Readings
☒ Consent ☐ V Vote ☒ RC Vote

CERTIFIED

CERTIFIED
NOV 19 2001

ALL "Mable Jones"
ACTING COUNCIL PRESIDENT PROTEM

MAYOR'S ACTION

NOV 27 2001

Mayor's Signature

RCS# 3295
11/19/01
5:13 PM

Atlanta City Council

Regular Session

CONSENT

Pages 1 through 17

ADOPT

SEE ATTACHED LISTING OF
ITEMS ADOPTED/ADVERSED
ON CONSENT AGENDA

YEAS: 12
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 3

Reconsidered

Without

Objection

(See RCS # 3272)

Y McCarty	B Dorsey	Y Moore	Y Thomas
B Starnes	Y Woolard	Y Martin	Y Emmons
Y Bond	B Morris	Y Maddox	Y Alexander
Y Winslow	Y Muller	Y Boazman	NV Pitts

ITEM (S) REMOVED FROM
CONSENT AGENDA

01-O-1653

01-O-1788

01-O-1789

01-O-1887

CONSENT

**ITEMS ADOPTED ON
CONSENT AGENDA**

- | | |
|---------------|---------------|
| 1. 00-O-1291 | 39. 01-R-1807 |
| 2. 01-O-1578 | 40. 01-R-1808 |
| 3. 01-O-1720 | 41. 01-R-1866 |
| 4. 01-O-1876 | 42. 01-R-1858 |
| 5. 01-O-1877 | 43. 01-R-1859 |
| 6. 01-O-1900 | 44. 01-R-1860 |
| 7. 01-O-1740 | 45. 01-R-1861 |
| 8. 01-O-1741 | 46. 01-R-1862 |
| 9. 01-O-1742 | 47. 01-R-1863 |
| 10. 01-O-1744 | 48. 01-R-1871 |
| 11. 01-O-1904 | 49. 01-R-1902 |
| 12. 01-O-1725 | 50. 01-R-1930 |
| 13. 01-O-1732 | 51. 01-R-1931 |
| 14. 01-O-1733 | 52. 01-R-1940 |
| 15. 01-O-1734 | 53. 01-R-1731 |
| 16. 01-O-1735 | 54. 01-R-1778 |
| 17. 01-O-1736 | 55. 01-R-1779 |
| 18. 01-O-1737 | 56. 01-R-1780 |
| 19. 01-O-1738 | 57. 01-R-1797 |
| 20. 01-O-1739 | 58. 01-R-1896 |
| 21. 01-O-1790 | 59. 01-R-0868 |
| 22. 01-O-1872 | |
| 23. 01-O-1888 | |
| 24. 01-O-1897 | |
| 25. 01-O-1898 | |
| 26. 01-O-1905 | |
| 27. 01-O-1697 | |
| 28. 01-O-1726 | |
| 29. 01-O-1462 | |
| 30. 01-R-1603 | |
| 31. 01-R-1781 | |
| 32. 01-R-1784 | |
| 33. 01-R-1785 | |
| 34. 01-R-1803 | |
| 35. 01-R-1804 | |
| 36. 01-R-1805 | |
| 37. 01-R-1806 | |
| 38. 01-R-1924 | |
-